

## SCHEDULES

### SCHEDULE 7

#### TRANSITIONAL PROVISIONS

##### PART I

#### MODIFICATIONS OF THIS ACT RELATING TO THE SYSTEM OF VEHICLE LICENSING AND REGISTRATION ETC.

##### *Excise duty on, and licensing of, mechanically propelled vehicles*

- 1 Section 2(1) shall have effect as if—
- (a) there were inserted at the beginning the words " Subject to the provisions of section 2A of this Act " ;
  - (b) in paragraph (a) and in paragraph (b) there were added at the end the words " running from the beginning of the month in which the licence first has effect " ;
  - (c) there were inserted after paragraph (a) the following paragraph—  
“(aa) in the case of any vehicle, for one calendar year;”;
  - (d) the words following paragraph (c) were omitted.
- 2 Section 2 shall have effect as if subsections (2) and (3) were omitted.
- 3 Section 2(4) shall have effect as if—
- (a) there were inserted at the beginning the words " Subject to the provisions of section 2A of this Act " ;
  - (b) in paragraph (a) for the words " a period of twelve months " there were substituted the words " one calendar year or any other period of twelve months " .
- 4 Section 2 shall have effect as if subsections (5) and (6) were omitted.
- 5 After section 2 there shall be inserted the following section—

##### **“2A Power to modify duration of licences and rates of duty.**

- (1) Subject to the following provisions of this section, the Secretary of State may by order provide that vehicle licences (other than licences for one calendar year) may be taken out for such periods as may be specified in the order, being—
- (a) periods of a fixed number of months (not exceeding fifteen) running from the beginning of the month in which the licence first has effect;
- or

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- (b) in the case of vehicles of such description, or of such description and used in such circumstances, as may be so specified, periods of less than a month.
- (2) A licence for any period specified in an order under this section shall be taken out on payment of duty at such rate as may be so specified:
- Provided that—
- (a) the rate of duty on any licence taken out for a vehicle for a period other than one of twelve months shall be such as to bear to the annual rate of duty applicable to that vehicle no less proportion than the period for which the licence is taken out bears to a year; and
  - (b) the rate of duty on any licence taken out for a vehicle for a period of three months or for a period of four months shall not exceed for each month of the period ten per cent, of the annual rate of duty applicable to the vehicle.
- (3) Any order made by the Secretary of State under this section may be made so as to apply only to vehicles of specified descriptions and may make different provision for vehicles of different descriptions or for different circumstances.
- (4) The power to make orders under this section shall be exercisable by statutory instrument and shall include power to vary or revoke any such order and to amend or repeal the following provisions of section 2 of this Act, that is to say, in subsection (1), paragraphs (a), (6) and (c) and, in subsection (4), paragraphs (b) and (c) and so much of the remainder of the subsection as relates to those two paragraphs.”.

*Liability to pay duty and consequences of non-payment thereof*

6 Section 8 shall have effect as if subsection (2) were omitted.

7 Section 9 shall have effect as if—

- (a) in subsection (2) for the words " one-three-hundred and sixty-fifth " there were substituted the words " one twelfth " , for the words " day in the relevant period" there were substituted the words " calendar month or part of a calendar month in the relevant period " and, in the proviso, for the words " day following that on which" there were substituted the words " calendar month immediately following that in which " ;
- (b) in subsection (3)—
  - (i) in paragraph (a), for the word " day " there were substituted the words " month or part of a month " ;
  - (ii) in paragraph (b), for the word " day " there were substituted the words " month or part " , and the words from " and that he was exempt" to " day " were omitted ;
  - (iii) in paragraphs (c) and (d) and in the words following paragraph (a), for the word "day" there were in each case substituted the words " month or part " ;
- (c) in subsection (4), for the words " In relation to any day " there were substituted the words " In relation to any month or part of a month " , for the words " on that day " there were substituted the words " at the beginning of

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that month or part " and for the words "such day" there shall be substituted the words " such month or part " .

8 Sections 10 and 11 shall be omitted.

*Issue, exhibition, exchange, surrender, etc. of licences*

9 Section 12 shall have effect as if subsection (5) were omitted.

10 Section 13 shall be omitted.

11 Sections 14 and 15 shall be omitted.

12 Section 16 shall have effect as if for subsections (4) and (5) there were substituted the following subsections—

“(4) A trade licence may be taken out either for one calendar year or, except in the case of a licence which is to be used only for vehicles to which Schedule 1 to this Act relates, for a period of three months beginning with the first day of January, of April, of July or of October.

(5) The rate of duty applicable to a trade licence taken out for a calendar year shall be £15 or, if the licence is to be used only for vehicles to which Schedule 1 to this Act relates, £2.50; and the rate of duty applicable to a licence taken out for a period of three months shall be eleven fortieths of the rate applicable to the corresponding trade licence taken out for a calendar year, any fraction of 5p being treated as 5p if it exceeds 2-5p but otherwise being disregarded.”

13 Section 17 shall have effect as if there were substituted for subsections (1) and (2) the following subsections—

“(1) The holder of a licence (other than a licence for a tramcar) may at any time surrender the licence to the Secretary of State.

(2) Where a licence is surrendered to the Secretary of State under subsection (1) above, the holder shall be entitled to be repaid by the Secretary of State by way of rebate of duty paid for the licence the following amount in respect of each complete month of the period of the currency of the licence which is unexpired at the date of the surrender, that is to say—

(a) in the case of a trade licence taken out for a period of three months only, an amount equal to one third of the duty charged on that licence ;

(b) in the case of a licence of any other class, an amount equal to one twelfth of the annual rate of duty chargeable on the licence.”

14 Until the date appointed for the cesser of paragraph 10 above section 17 shall have effect as if subsection (3) were omitted.

15 On and after the said date section 17(3) shall have effect until the date appointed for the cesser of paragraph 13 above as if paragraph (b) were omitted together with the words from " or, if the Secretary of State so directs " to " application " in the second place where it occurs.

16 Section 17 shall have effect as if subsection (4) were omitted.

17 Section 18(3) shall have effect as if for the words " number of days " there were substituted in each place where they occur the words " number of months " and for

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the words from " that period being treated" to the end there were substituted the words " any incomplete month being treated as a whole month " .

*Registration and registration marks, etc.*

18 Section 19(1) shall have effect as if paragraph (b) together with the preceding " or " and the words " except where the Secretary of State registers the vehicle on receiving the said particulars " were omitted.

19 Section 20 shall be omitted.

20 For section 23 there shall be substituted the following—

“**23** (1) Regulations under this Act may—

- (a) make provision with respect to the registration of mechanically propelled vehicles ;
- (b) require the Secretary of State to make the prescribed returns with respect to mechanically propelled vehicles registered with him, and provide for making any particulars contained in the register available for use by the prescribed persons on payment, in the prescribed cases, of the prescribed fee ;
- (c) require any person to whom any mechanically propelled vehicle is sold or disposed of to furnish the prescribed particulars in the prescribed manner ;
- (d) provide for the issue of registration books in respect of the registration of any mechanically propelled vehicle, and for the surrender and production, and the inspection by the prescribed persons, of any books so issued ;
- (e) provide for the issue of new registration books in the place of any such books which may be lost or destroyed, and for the fee to be paid on the issue of a new registration book ; and
- (f) prescribe the size, shape and character of the registration marks or the signs to be fixed on any vehicle and the manner in which those marks or signs are to be displayed and rendered easily distinguishable, whether by night or by day.

(2) Regulations under this Act may—

- (a) prescribe the form of, and the particulars to be included in, the register of trade licences ;
- (b) make provision for assigning general registration marks to persons holding trade licences and, without prejudice to the foregoing, prescribe the registration marks to be carried by vehicles the use of which is authorised by virtue of such licences ; and
- (c) make provision for the issue of trade plates to holders of trade licences and for the charging of a fee for the replacement of such plates by reason of damage to them or of their loss or destruction.

(3) Regulations under this Act may—

- (a) extend any of the provisions as to registration, and provisions incidental to any such provisions, to any mechanically propelled vehicles in respect of which duty is not chargeable under this Act (including vehicles belonging to the Crown); and
- (b) provide for the identification of any such vehicles.

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- (4) Regulations under subsection (3) above which require a person to furnish information relating to vehicles exempted from duty by virtue of section 7(2) of this Act may require him to furnish in addition such evidence of the facts giving rise to the exemption as is prescribed by the regulations.”

*Miscellaneous*

- 21 Section 24 shall be omitted.
- 22 Section 25 shall have effect as if—
- (a) in subsection (1), paragraph (a) together with the last reference in that subsection to a motor dealer so far as it relates to that paragraph were omitted ;
  - (b) in subsection (1), paragraph (b) together with the last reference in that subsection to a motor dealer so far as it relates to that paragraph and the reference therein to any other person in question and subsection (2) were omitted.
- 23 Section 26 shall have effect as if in subsection (1) there were substituted for the reference to section 23(c) of this Act a reference to section 23(2)(c) thereof; and as if in subsection (2) there were omitted therefrom the words " or for the allocation of temporary licences or registration marks ".

*Supplementary*

- 24 For section 37(3) there shall be substituted the following subsection—
- “(3) Any person who contravenes or fails to comply with any regulations under this Act except regulations under section 2(5), 11(3), 14, 20 or 24 thereof shall be liable on summary conviction to a fine not exceeding £20 ; and regulations under the said section 14, 20 or 24 may provide that a person who contravenes or fails to comply with any specified provision of the regulations shall be guilty of an offence and a person guilty of such an offence shall be liable on summary conviction to a fine of an amount not exceeding—
- (a) in the case of an offence under regulations made under section 24, £50 ;
  - (b) in the case of an offence under regulations made under section 14 or 20, £20.”.